

EXHIBIT L

Subscribe Log In

U.S. EDITION Friday, September 13, 2013 As of 11:44 AM

Home World U.S. Business Tech Markets Market Data Your Money Opinion Life and Culture Real Estate Management

February 23, 2011

Top Billers

Top attorneys in the U.S. are asking for as much as \$1,250 an hour, according to recent court filings, significantly more than in previous years, as they take advantage of big clients willing to pay top dollar even amid the downturn. The move is contributing to price inflation across the struggling \$100 billion global corporate law firm industry, where lawyers often study rival attorney fee filings in bankruptcy cases. See which attorneys had some of the highest-known hourly rates in 2010 and 2009. Click on column headers to sort.

<< first < prev 1 2 3 next > last >>

Name	Firm	Practice Area 1	Practice Area 2	Practice Area 3	Hourly Rate	Case Name	Date
Radke, Kirk A.	Kirkland & Ellis LLP	Corporate			\$1,250	Reader's Digest Association Inc	2010
Taplin, Ian	Kirkland & Ellis LLP	Tax			\$1,220	Visteon Corp.	2010
Schmidt, Gerhard	Weil Gotshal	Finance	Corporate	Mergers and Acquisition	\$1,165	Aleris International	2010
Gon, Michelle Y.L.	Baker McKenzie	Real Estate	Mergers and Acquisition	Intellectual Property	\$1,163	Motors Liquidation Company	2010
Shutler, Andrew	Cleary Gottlieb	Bankruptcy			\$1,160	Truvo	2010
McDonald, Michael	Cleary Gottlieb	Corporate	Mergers and Acquisition		\$1,160	Truvo	2010
Vandemeersch, Dirk	Cleary Gottlieb	Environmental Litigation	Litigation		\$1,130	Truvo	2010
Reding, Jacques	Cleary Gottlieb	Bankruptcy	Mergers and Acquisition	Equities	\$1,130	Truvo	2010
McArdle, Wayne P.	Gibson Dunn	Corporate			\$1,110	Lehman Brothers Holding Inc	2010
DuBois, Pierre-Andre	Kirkland & Ellis LLP	Intellectual Property			\$1,105	Reader's Digest Association Inc	2010
Scheler, Brad	Fried Frank	Bankruptcy			\$1,100	Stations Casinos	2010
Lewin-Smith, Guy	Debevoise & Plimpton LLP	Corporate			\$1,080	MIG Inc	2010
Brown, Michael	Jones Day	Finance	Litigation	Regulatory	\$1,075	Lehman Brothers Holding Inc	2010
Coffey, Lee	Jones Day	Litigation	International Law	Energy	\$1,075	Lehman Brothers Holding Inc	2010
Stueck, Barnaby C.	Jones Day	Bankruptcy			\$1,075	Lehman Brothers Holding Inc	2010
Karlan, Mitchell A.	Gibson Dunn	Litigation			\$1,075	Almalis	2010
Brockway, David	Bingham McCutchen	Corporate			\$1,065	Lehman Brothers Holding Inc	2010
Magee, John B.	Bingham McCutchen	Tax			\$1,065	Lehman Brothers Holding Inc	2010
Nelson, William F.	Bingham McCutchen	Tax			\$1,065	Lehman Brothers Holding Inc	2010
Pistillo, Bernie	Shearman & Sterling LLP	Tax			\$1,065	Worldspace	2010
Meyerson, Lee	Simpson Thacher	Capital Markets	Mergers and Acquisition		\$1,050	Washington Mutual	2010
Nesgos, Peter	Milbank Tweed	Finance			\$1,050	Sea Launch Company	2010
Clayton, Lewis	Paul Weiss	Intellectual Property			\$1,050	SP Wind Down Inc	2010
Fieder, Robert	Paul Weiss	Labor and Employment			\$1,050	SP Wind Down Inc	2010
Rothenberg, Peter	Paul Weiss	Corporate	Tax		\$1,050	SP Wind Down Inc	2010
Baronsky, Kenneth J.	Milbank Tweed	Bankruptcy	Mergers and Acquisition	Securities Litigation	\$1,050	Stations Casinos	2010
Palmer, Deryck A.	Cadwalader	Finance	Bankruptcy	Mergers and Acquisition	\$1,050	Lyondell Chemical Company	2010
Aronzon, Paul	Milbank Tweed	Bankruptcy			\$1,050	Lehman Brothers Holding Inc	2010
Bray, Gregory	Milbank Tweed	Bankruptcy			\$1,050	Midway Games Inc	2010

Name	Firm	Practice Area 1	Practice Area 2	Practice Area 3	Hourly Rate	Case Name	Date
Dunne, Dennis	Milbank Tweed	Bankruptcy			\$1,050	Lehman Brothers Holding Inc	2010
Schiff, Kenneth E.	Weil Gotshal	Mergers and Acquisitions			\$1,030	Extended Stay Inc	2010
Kar, Partha	Kirkland & Ellis LLP	Bankruptcy			\$1,030	Reader's Digest Association Inc	2010
Budd, Thomas M.	Gibson Dunn	Finance			\$1,027	Lehman Brothers Holding Inc	2010
Moore, Robert Jay	Milbank Tweed	Bankruptcy			\$1,025	Claim Jumper	2010
Dakin-Grimm, Linda	Milbank Tweed	Litigation			\$1,025	Lehman Brothers Holding Inc	2010
Davis, Trayton M.	Milbank Tweed	Finance	Bankruptcy	Investment Funds Litigation	\$1,025	Lehman Brothers Holding Inc	2010
Grushkin, Jay D.	Milbank Tweed	International Law	Finance	Transportation	\$1,025	Lehman Brothers Holding Inc	2010
Heller, David S.	Latham Watkins	Bankruptcy			\$1,025	In re: NEC Holdings Corp.	2010
Hirschfeld, Michael	Milbank Tweed	Tax	Real Estate	Finance	\$1,025	Lehman Brothers Holding Inc	2010
Magold, Rainer	Milbank Tweed	Finance			\$1,025	Lehman Brothers Holding Inc	2010
Tornback, Andrew E.	Milbank Tweed	Litigation	Finance		\$1,025	Lehman Brothers Holding Inc	2010
Sharp, Richard	Milbank Tweed	Litigation			\$1,025	Lehman Brothers Holding Inc	2010
Clowry, Karl J.K.	Paul Hastings	Corporate			\$1,021	Lehman Brothers Holding Inc	2010
Eagan, Mark J.	Paul Hastings	Real Estate			\$1,021	Lehman Brothers Holding Inc	2010
O'Sullivan, Ronan P.	Paul Hastings	Corporate	Real Estate		\$1,021	Lehman Brothers Holding Inc	2010
Lincer, Richard S.	Cleary Gottlieb	Corporate	Finance	Mergers and Acquisition	\$1,020	Truvo	2010
Duncan, James A.	Cleary Gottlieb	Finance	Tax		\$1,020	Truvo	2010
Peaslee, James	Cleary Gottlieb	Tax			\$1,020	Truvo	2010
Gorin, William F.	Cleary Gottlieb	Corporate	Government	Capital Markets	\$1,020	Truvo	2010
Moloney, Thomas J.	Cleary Gottlieb	Bankruptcy	Litigation	Finance	\$1,020	Truvo	2010

<< first < prev 1 2 3 next > last >>

Source: Valeo partners, Washington, D.C. Notes: Based on recent filings in a range of bankruptcy cases. Some lawyers may have standard hourly rates above what they charged in these cases.

(See correction.)

Write to the Online Journal's editors at newseditors@wsj.com
Return To Top

4 Ways to Avoid Running Out of Money During Retirement

If you have a \$500,000 portfolio, download the guide by *Forbes* columnist Ken Fisher's firm. Even if you have something else in place, this must-read guide includes research and analysis you can use right now. Don't miss it!

[Click Here to Download Your Guide!](#)

FISHER INVESTMENTS

U.S. EDITION Friday, September 13, 2013 As of 11:43 AM

[Home](#)
[World](#)
[U.S.](#)
[Business](#)
[Tech](#)
[Markets](#)
[Market Data](#)
[Your Money](#)
[Opinion](#)
[Life and Culture](#)
[Real Estate](#)
[Management](#)

February 23, 2011

Top Billers

Top attorneys in the U.S. are asking for as much as \$1,250 an hour, according to recent court filings, significantly more than in previous years, as they take advantage of big clients willing to pay top dollar even amid the downturn. The move is contributing to price inflation across the struggling \$100 billion global corporate law firm industry, where lawyers often study rival attorney fee filings in bankruptcy cases. See which attorneys had some of the highest-known hourly rates in 2010 and 2009. Click on column headers to sort.

<< first < prev 1 2 3 next > last >>

Name	Firm	Practice Area 1	Practice Area 2	Practice Area 3	Hourly Rate	Case Name	Date
Mimoe, J. Gregory	Skadden	Bankruptcy			\$1,050	Interstate Bakeries	2009
Braun, Ellen	Allen & Overy LLP	Antitrust			\$1,038	Chemtura Corp.	2009
Stroil, Neal	Skadden	Antitrust			\$1,035	Verasun Energy Corporation	2009
Hayman, Linda C.	Skadden	Corporate	Mergers and Acquisition		\$1,035	Interstate Bakeries	2009
Neckles, Peter J.	Skadden	Finance			\$1,032	Interstate Bakeries	2009
MacLachlan, James	Baker McKenzie	Tax			\$1,029	Milacorn	2009
Keck, Colleen	Allen & Overy LLP	Corporate	Intellectual Property		\$1,029	BearingPoint	2009
Kelliher, Eileen	Allen & Overy LLP	Mergers and Acquisitions			\$1,029	BearingPoint	2009
Feuillat, Francois	Vinson & Elkins	Capital Markets	Energy	International Law	\$1,028	MFF Holding US LLC and Official Committee Of Unsecured Creditors	2009
Rivman, David	Skadden	Tax			\$1,026	Mark IV Industries	2009
Davenport II, Kirk	Latham Watkins	Capital Markets			\$1,025	Dayton Superior	2009
Clayton, Lewis	Paul Weiss	Intellectual Property			\$1,025	Tronox	2009
Fisch, Peter	Paul Weiss	Real Estate			\$1,025	Tronox	2009
Kornberg, Alan	Paul Weiss	Bankruptcy			\$1,025	Tronox	2009
Schimek, Terry	Paul Weiss	Finance			\$1,025	Tronox	2009
Smith, Mark	Skadden	Corporate			\$1,013	Mark IV Industries	2009
Hyde, Mark	Clifford Chance	Bankruptcy			\$1,006	Lyondell Chemical Company	2009
Butters, James	Clifford Chance	Mergers and Acquisitions			\$1,006	Lyondell Chemical Company	2009
Saferstein, Jeffrey	Paul Weiss	Bankruptcy			\$1,005	Samsonite Company	2009
Meyerson, Lee	Simpson Thacher	Capital Markets	Mergers and Acquisition		\$1000	Washington Mutual	2009
Finley, John	Simpson Thacher	Mergers and Acquisitions			\$1000	Lehrman Brothers Holding Inc	2009
Gover, Alan	White & Case	Bankruptcy			\$1000	Hospital Partners	2008

<< first < prev 1 2 3 next > last >>

Source: Valco partners, Washington, D.C. Notes: Based on recent filings in a range of bankruptcy cases. Some lawyers may have standard hourly rates above what they charged in these cases.

(See correction.)

Write to the Online Journal's editors at newseditors@wsj.com

Return To Top

U.S. EDITION Friday, September 13, 2013 As of 11:43 AM

[Home](#)
[World](#)
[U.S.](#)
[Business](#)
[Tech](#)
[Markets](#)
[Market Data](#)
[Your Money](#)
[Opinion](#)
[Life and Culture](#)
[Real Estate](#)
[Management](#)

February 23, 2011

Top Billers

Top attorneys in the U.S. are asking for as much as \$1,250 an hour, according to recent court filings, significantly more than in previous years, as they take advantage of big clients willing to pay top dollar even amid the downturn. The move is contributing to price inflation across the struggling \$100 billion global corporate law firm industry, where lawyers often study rival attorney fee filings in bankruptcy cases. See which attorneys had some of the highest-known hourly rates in 2010 and 2009. Click on column headers to sort.

<< first < prev 1 2 3 next > last >>

Name	Firm	Practice Area 1	Practice Area 2	Practice Area 3	Hourly Rate	Case Name	Date
Aleksander, Nicholas P.B.	Gibson Dunn	Tax			\$1,018	Lehman Brothers Holding Inc	2010
Rocher, Philip	Gibson Dunn	Litigation			\$1,018	Lehman Brothers Holding Inc	2010
Thomas, Andrew S.V.	Gibson Dunn	Corporate			\$1,018	Lehman Brothers Holding Inc	2010
Blyth, Mark	Linklaters	Litigation			\$1,016	Nortel Networks	2010
Cox, Tim	Linklaters	Corporate			\$1,016	Nortel Networks	2010
Sachdev, Neel V.	Kirkland & Ellis LLP	Corporate			\$1,015	Visteon Corp.	2010
Mayo, David	Paul Weiss	Tax			\$1,015	SP Wind Down Inc	2010
Cohen, Joel	Gibson Dunn	Bankruptcy			\$1,014	Almatis	2010
Sullivan, Peter	Gibson Dunn	Intellectual Property	Litigation		\$1,014	Almatis	2010
Trinklein, Jeffrey	Gibson Dunn	Tax	Employee Benefits	Energy	\$1,014	Almatis	2010
Vance, Janet L.	Gibson Dunn	Finance	Corporate		\$1,014	Almatis	2010
Buffone, Steven P.	Gibson Dunn	Energy	Corporate	Finance	\$1,009	Almatis	2010
Jowitt, Justin S.	Paul Hastings	Finance			\$1,004	Lehman Brothers Holding Inc	2010
Gander, Fred R.	Dewey LeBoeuf LLP	Finance	Tax	Corporate	\$1000	Ambac	2010
Vyskocil, Mary Kay	Simpson Thacher	Insurance	Litigation		\$1000	Washington Mutual	2010
Brown, Alvin	Simpson Thacher	Employee Benefits	Executive Compensation		\$1000	American Safety Razor Company	2010
Bherton, Joanne	Weil Gotshal	Mergers and Acquisitions			\$1000	Lehman Brothers Holding Inc	2010
McCaill, Dominic T.	Weil Gotshal	Bankruptcy			\$1000	Lehman Brothers Holding Inc	2010
Tringali, Joseph F.	Simpson Thacher	Litigation	Antitrust	Intellectual Property	\$1000	American Safety Razor Company	2010
Francies, Michael	Weil Gotshal	Mergers and Acquisitions			\$1000	Lehman Brothers Holding Inc	2010
Keller, Andy	Simpson Thacher	Corporate	Energy		\$1000	Lehman Brothers Holding Inc	2010
Nave, Douglas	Weil Gotshal	Antitrust	Finance	Mergers and Acquisition	\$1000	Motors Liquidation Company	2010
Norwood, Andrew N.	Weil Gotshal	Finance			\$1000	Lehman Brothers Holding Inc	2010
Ostrager, Barry R.	Simpson Thacher	Litigation			\$1000	Washington Mutual	2010
Horspool, Anthony	Weil Gotshal	Bankruptcy			\$1000	Lehman Brothers Holding Inc	2010
Kelly, Jacky	Weil Gotshal	Bankruptcy	Finance		\$1000	Lehman Brothers Holding Inc	2010
Nicklin, Michael	Weil Gotshal	Bankruptcy	Finance	Equities	\$1000	Lehman Brothers Holding Inc	2010
Shankland, Matthew	Weil Gotshal	Alternative Dispute Resolution			\$1000	Lehman Brothers Holding Inc	2010
Martin, Stefan	Allen & Overy LLP	Labor and Employment			\$1,152	BearingPoint	2009

Huber, John J.	Latham Watkins	Capital Markets			\$1,120	Aviza Technology	2009
Reynolds, Michael	Allen & Overy LLP	Mergers and Acquisitions			\$1,111	Chemtura Corp.	2009
Norley, Lyndon E.	Kirkland & Ellis LLP	Bankruptcy			\$1,110	Chemtura Corp.	2009
Norley, Lyndon E.	Kirkland & Ellis LLP	Bankruptcy			\$1,100	Reader's Digest Association Inc	2009
Reiss, John M.	White & Case	Mergers and Acquisitions	Equities		\$1,100	Heartland Automotive Holdings	2009
Gillespie, Stephen	Kirkland & Ellis LLP	Corporate			\$1,080	Chemtura Corp.	2009
Nakata, Nobuo	Allen & Overy LLP	Corporate			\$1,077	BearingPoint	2009
Brown, Stephen	Latham Watkins	Employee Benefits			\$1,065	Aviza Technology	2009
Chanda, Kenneth D. C.	Latham Watkins	Mergers and Acquisitions			\$1,065	Aviza Technology	2009
Finn, Sean	Latham Watkins	Tax			\$1,065	Aviza Technology	2009
Safran, Lawrence	Latham Watkins	Finance			\$1,065	Aviza Technology	2009
Verburg, Leonard	Allen & Overy LLP	Labor and Employment			\$1,065	BearingPoint	2009
Lee-Lim, Jiyeon	Latham Watkins	International Law	Tax		\$1,065	Spansion	2009
Pistillo, Bernie	Shearman & Sterling LLP	Tax			\$1,065	Worldspace	2009
Selder, Mitchell A.	Latham Watkins	Bankruptcy			\$1,065	Spansion	2009
Stokkermans, Christiaan	Allen & Overy LLP	Corporate			\$1,052	BearingPoint	2009
Pohl, Timothy	Skadden	Bankruptcy	Litigation		\$1,050	Verasun Energy Corporation	2009
Lauria, Thomas	White & Case	Bankruptcy			\$1,050	Global Safety Textiles	2009
Mulaney, Charles W.	Skadden	Mergers and Acquisitions			\$1,050	Hartmarx	2009
Rosen, Matthew A.	Skadden	Tax			\$1,050	Hartmarx	2009
Zirinsky, Bruce	Cadwalader	Bankruptcy			\$1,050	TH Agriculture	2009

<< first < prev 1 2 3 next > last >>

Source: Valeo partners, Washington, D.C. Notes: Based on recent filings in a range of bankruptcy cases. Some lawyers may have standard hourly rates above what they charged in these cases.

(See correction.)

Write to the Online Journal's editors at newseditors@wsj.com

[Return To Top](#)

The Microsoft family will be getting bigger. And smarter.
Microsoft welcomes Nokia's Devices & Services
—and all their smart devices.



Microsoft

[Learn more >](#)